

LITIGATION MANAGEMENT CORNER

(F.No.401/22/2016-ITCC dated:13/07/2016 of CBDT)

The following High Court Orders are accepted on merits and therefore identical orders of Appellate Authorities i.e CIT(A) & ITAT should be accepted in Karnataka and Goa Region:

Realese-01, dated 22/07/2016.

Sl. No	Name	Asst. Year	ITA.No. / Date of order	Reasons for acceptance
1.	Arihant Aluminium Corporation	2001-02 to 2007-08	HC's Order 447/2010 / 11/02/2016 & Other connected appeals	Assessee's appeal remanded to ITAT to verify whether satisfaction is recorded as per the decision in <i>Calcutta Knitweaves</i> (SC) before assuming jurisdiction u/s.153C - accepted in view CBDT's Circular in No.24/2015 dated:31/12/2015 and the said decision.
2.	Tara Teresa Joseph Note: <i>This case is mentioned even though it is the decision of the ITAT, since large number of clarifications are sought from the field Officers on this issue.</i>	2011-12	ITAT's order; IT(TP)A.No.1542/Bang/2014 / dt: 08/05/2015	Held deduction u/s.54 is allowed for more than one residential unit, relied on <i>KG.Rukmaniamma, 331 ITR 211 (Kar)</i> . Accepted because (i).SC dismissed Departmental SLP in <i>CIT Vs. Gita Dugal (2015) 228 Taxman 62 (SC)</i> on identical issue, (ii).the amendment in sections 54 and 54F substituting "one residential house" in place of "a residential house" by the F.A, 2014 is not retrospective and cannot be applied to pre-amendment assessment years.

3.	IDEB Buildcon P. Ltd.,	2009-10	HC's Order.ITA No.507/2014 dt:02-02-16	Assessment annulled since there was no issue on service of notice u/s.143(2) on the basis of revised return filed. Accepted in view of the settled law.
4.	BJN Hotels Ltd.,	2001-02 to 2005-06	HC's order in ITA.No.239/2009 and connected matters	HC confirmed that there was no demonstrative material that the assessment orders were dispatched before the date of limitation available subsequent to directions for special audit u/s.142(2A). Accepted on specific finding of fact
5.	Loyalty Solution & Research P. Ltd.,	2008-09 & 2009-10	W.P.No.6565 & 6566 of 2015(T-IT) dt:11/02/16	The HC cancelled the reassessment orders on the ground that the case is covered under the First Proviso to section 147 and that there was no failure of the assessee to furnish the basic facts.
6.	Dell India P. Ltd.,	2009-10	W.P.No.1614/2015 (T-IT) dt:02/09/15	The Division Bench held writ is maintainable when jurisdiction u/s.148 itself is challenged. The Board has not filed SLP.